

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

Manchester Community Schools (8045)

Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Student Instructional Support							
Certified Salaries	110	\$478,453	\$514,802	\$557,284	\$632,470	7.23%	13.49%
Non - Certified Salaries	120	\$204,571	\$214,324	\$223,355	\$232,488	3.25%	4.09%
Group Health Insurance	222	\$120,624	\$134,874	\$139,482	\$161,391	7.55%	15.71%
Social Security Certified	212	\$36,515	\$39,242	\$40,822	\$46,833	6.42%	14.72%
Public Employees Retirement Fund	214	\$45,761	\$37,096	\$36,664	\$45,343	-0.23%	23.67%
Teacher Retirement Fund, After 7-1-95	216	\$45,477	\$37,425	\$40,298	\$40,894	-2.62%	1.48%
Social Security Noncertified	211	\$14,118	\$14,764	\$15,578	\$15,448	2.28%	-0.83%
Operational Supplies	611	\$14,692	\$14,466	\$10,326	\$15,273	0.97%	47.91%
Other Group Insurance Authorized by Statute	224	\$26,669	\$23,227	\$18,998	\$14,721	-13.81%	-22.51%
Other Professional and Technical Services	319	\$8,700	\$8,700	\$11,272	\$12,772	10.07%	13.31%
Severance/Early Retirement Pay	213	\$8,829	\$7,983	\$5,995	\$9,991	3.14%	66.67%
Teacher Retirement Fund, Prior to 7-1-95	215	(\$479)	\$2,697	\$2,778	\$5,445	NA	95.99%
Travel	580	\$6,293	\$4,919	\$5,272	\$4,886	-6.13%	-7.34%
Group Life Insurance	221	\$1,021	\$1,389	\$1,253	\$1,234	4.86%	-1.51%
Pupil Services	313	\$102	\$0	\$0	\$95	-1.75%	NA
Data Processing Services	316	\$7,254	\$5,143	\$0	\$0	-100.00%	NA
Student Instructional Support Total		\$1,018,601	\$1,061,053	\$1,109,375	\$1,239,281	5.02%	11.71%
Student Academic Achievement							
Certified Salaries	110	\$3,941,455	\$3,930,389	\$4,138,401	\$4,084,027	0.89%	-1.31%
Group Health Insurance	222	\$744,455	\$855,042	\$971,718	\$822,356	2.52%	-15.37%
Instruction Services	311	\$594,532	\$627,222	\$648,223	\$650,430	2.27%	0.34%
Non - Certified Salaries	120	\$501,700	\$570,049	\$589,635	\$531,126	1.44%	-9.92%
Social Security Certified	212	\$287,034	\$284,852	\$298,082	\$293,630	0.57%	-1.49%
Teacher Retirement Fund, After 7-1-95	216	\$291,931	\$268,114	\$277,687	\$275,328	-1.45%	-0.85%
Operational Supplies	611	\$145,096	\$131,932	\$151,803	\$160,802	2.60%	5.93%
Licensed Employees	135	\$175,615	\$120,709	\$117,248	\$157,886	-2.63%	34.66%
Transfer Tuition to Other School Corps Within State	561	\$18,992	\$220,001	\$97,526	\$132,440	62.50%	35.80%
Textbooks	630	\$42,870	\$149,065	\$52,503	\$113,317	27.51%	115.83%
Other Group Insurance Authorized by Statute	224	\$175,626	\$155,813	\$148,445	\$106,567	-11.74%	-28.21%
Equipment	730	\$27,733	\$63,999	\$89,544	\$93,934	35.66%	4.90%

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Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Computer Hardware	741	\$0	\$0	\$0	\$85,497	NA	NA
Wireless Equipment	743	\$0	\$98,756	\$78,906	\$78,906	NA	0.00%
Severance/Early Retirement Pay	213	\$59,431	\$80,291	\$41,992	\$75,459	6.15%	79.70%
Public Employees Retirement Fund	214	\$81,233	\$63,752	\$69,665	\$52,449	-10.36%	-24.71%
Professional Development	748	\$18,812	\$30,506	\$41,371	\$48,529	26.73%	17.30%
Teacher Retirement Fund, Prior to 7-1-95	215	\$71,089	\$41,311	\$41,465	\$42,119	-12.27%	1.58%
Social Security Noncertified	211	\$36,507	\$39,304	\$41,464	\$37,451	0.64%	-9.68%
Other Professional and Technical Services	319	\$11,673	\$13,819	\$16,096	\$12,860	2.45%	-20.10%
Library Books	640	\$16,327	\$24,493	\$29,439	\$11,264	-8.86%	-61.74%
Periodicals	650	\$8,221	\$9,281	\$11,696	\$8,230	0.03%	-29.63%
Other Supplies and Materials	615, 660 - 689	\$0	\$130	\$0	\$7,920	NA	NA
Nonlicensed Employees	136	\$0	\$0	\$0	\$6,445	NA	NA
Group Life Insurance	221	\$6,891	\$7,389	\$5,724	\$5,560	-5.22%	-2.85%
Travel	580	\$5,751	\$6,388	\$5,621	\$4,694	-4.95%	-16.49%
Pupil Services	313	\$0	\$0	\$13,000	\$4,300	NA	-66.92%
Content	747	\$0	\$0	\$0	\$897	NA	NA
Other Technology Hardware	746	\$0	\$4,342	\$2,715	\$0	NA	-100.00%
Staff Services	314	\$0	\$2,036	\$0	\$0	NA	NA
Insurance	520	\$0	\$40,129	\$0	\$0	NA	NA
Construction Services	450	\$0	\$20,978	\$878	\$0	NA	-100.00%
Rentals	440	\$3,000	\$0	\$0	\$0	-100.00%	NA
Unemployment Insurance	230	\$26	\$4,944	\$724	\$0	-100.00%	-100.00%
Gasoline and Lubricants	613	\$1,230	\$0	\$0	\$0	-100.00%	NA

Student Academic Achievement Total		\$7,267,229	\$7,865,037	\$7,981,570	\$7,904,422	2.12%	-0.97%
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Overhead and Operational

Non - Certified Salaries	120	\$1,407,291	\$1,470,047	\$1,490,138	\$1,237,003	-3.17%	-16.99%
Food Purchases	614	\$561,975	\$573,532	\$605,594	\$598,161	1.57%	-1.23%
Group Health Insurance	222	\$200,937	\$218,187	\$216,620	\$410,942	19.59%	89.71%
Repairs and Maintenance Services	430	\$366,600	\$324,458	\$404,850	\$356,643	-0.69%	-11.91%
Light and Power - Other Than Heating and Cooling	625	\$340,659	\$328,713	\$298,751	\$329,529	-0.83%	10.30%
Certified Salaries	110	\$213,139	\$180,543	\$190,378	\$226,229	1.50%	18.83%
Public Employees Retirement Fund	214	\$180,949	\$161,556	\$161,182	\$171,120	-1.39%	6.17%

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Manchester Community Schools (8045)

Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Insurance	520	\$164,827	\$164,814	\$16,963	\$160,394	-0.68%	845.55%
Operational Supplies	611	\$115,030	\$149,103	\$157,936	\$133,159	3.73%	-15.69%
Other Public or Private Utility Services	419	\$89,846	\$80,196	\$119,300	\$119,340	7.35%	0.03%
Vehicles	731	\$122,334	\$0	\$103,883	\$114,330	-1.68%	10.06%
Social Security Noncertified	211	\$84,322	\$90,405	\$94,449	\$92,443	2.33%	-2.12%
Gasoline and Lubricants	613	\$113,491	\$114,231	\$94,891	\$64,088	-13.31%	-32.46%
Water and Sewage	411	\$53,192	\$102,288	\$87,450	\$59,765	2.96%	-31.66%
Stipends	131	\$0	\$0	\$52,956	\$41,850	NA	-20.97%
Student Trans. Purch. From Another IN School Corp. Within State	511	\$46,898	\$41,314	\$54,622	\$37,279	-5.58%	-31.75%
Other Professional and Technical Services	319	\$37,628	\$86,776	\$78,729	\$33,428	-2.92%	-57.54%
Seldom or Non-Recurring Purchases	873	\$21	\$0	\$15	\$27,528	501.28%	184405.76%
Other Group Insurance Authorized by Statute	224	\$37,211	\$35,565	\$36,311	\$26,318	-8.29%	-27.52%
Social Security Certified	212	\$18,787	\$15,591	\$17,476	\$25,079	7.49%	43.51%
Nonlicensed Employees	136	\$0	\$9,320	\$17,269	\$21,417	NA	24.02%
Dues and Fees	810	\$14,599	\$13,884	\$265,172	\$21,178	9.75%	-92.01%
Heating and Cooling for Buildings - Electricity	621	\$16,343	\$126,739	\$106,203	\$18,471	3.11%	-82.61%
Severance/Early Retirement Pay	213	\$11,770	\$14,861	\$14,171	\$15,588	7.28%	10.00%
Board Member Compensation	115	\$10,450	\$12,950	\$15,200	\$15,300	10.00%	0.66%
Pre-2008 Object Code - Temporary Salaries	130	\$31,159	\$31,399	\$14,190	\$14,538	-17.35%	2.45%
Travel	580	\$14,318	\$12,002	\$14,726	\$13,466	-1.52%	-8.55%
Teacher Retirement Fund, After 7-1-95	216	\$14,313	\$11,842	\$11,679	\$12,475	-3.38%	6.81%
Workers Compensation Insurance	225	\$10,528	\$11,732	\$0	\$11,656	2.58%	NA
Teacher Retirement Fund, Prior to 7-1-95	215	\$3,842	\$0	\$9,092	\$8,917	23.43%	-1.93%
Bank Service Charges	871	\$2,560	\$3,774	\$4,731	\$6,297	25.23%	33.08%
Rentals	440	\$7,656	\$8,576	\$6,841	\$4,930	-10.42%	-27.94%
Other Purchased Property Services	490 - 499	\$1,605	\$1,479	\$2,360	\$2,357	10.09%	-0.12%
Group Life Insurance	221	\$2,090	\$2,306	\$2,016	\$2,015	-0.91%	-0.07%
Advertising	540	\$2,082	\$3,062	\$2,055	\$1,871	-2.63%	-8.93%
Equipment	730	\$37,314	\$14,444	\$28,713	\$1,045	-59.09%	-96.36%
Official Bond Premiums	525	\$414	\$689	\$505	\$862	20.13%	70.73%
Other Supplies and Materials	615, 660 - 689	\$0	\$9,556	\$0	\$0	NA	NA
Staff Services	314	\$1,700	\$1,700	\$1,500	\$0	-100.00%	-100.00%
Unemployment Insurance	230	\$170	\$0	\$0	\$0	-100.00%	NA

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Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Overhead and Operational Total		\$4,338,049	\$4,427,632	\$4,798,917	\$4,437,009	0.57%	-7.54%
Non Operational							
Interest	832	\$1,350,570	\$1,439,302	\$1,442,670	\$1,449,338	1.78%	0.46%
Equipment	730	\$260,148	\$238,852	\$181,862	\$240,082	-1.99%	32.01%
Buildings	720	\$0	\$0	\$0	\$227,457	NA	NA
Certified Salaries	110	\$144,610	\$162,760	\$161,158	\$158,179	2.27%	-1.85%
Construction Services	450	\$478,329	\$327,291	\$312,931	\$147,925	-25.43%	-52.73%
Rentals	440	\$19,760	\$22,290	\$20,830	\$15,685	-5.61%	-24.70%
Non - Certified Salaries	120	\$11,277	\$10,697	\$11,953	\$12,254	2.10%	2.52%
Social Security Certified	212	\$11,063	\$12,449	\$12,358	\$11,991	2.03%	-2.97%
Operational Supplies	611	\$7,065	\$9,492	\$9,160	\$9,420	7.46%	2.85%
Teacher Retirement Fund, After 7-1-95	216	\$6,625	\$5,859	\$5,990	\$6,342	-1.08%	5.89%
Instruction Services	311	\$0	\$0	\$0	\$2,450	NA	NA
Public Employees Retirement Fund	214	\$3,764	\$3,579	\$3,307	\$2,396	-10.68%	-27.55%
Services Purch. From School Corp/Ed Service Ag. in State	591	\$1,260	\$1,534	\$1,662	\$1,050	-4.45%	-36.82%
Social Security Noncertified	211	\$863	\$809	\$757	\$710	-4.74%	-6.17%
Teacher Retirement Fund, Prior to 7-1-95	215	\$692	\$545	\$625	\$567	-4.86%	-9.31%
Other Professional and Technical Services	319	\$0	\$1,093	\$1,665	\$315	NA	-81.08%
Repairs and Maintenance Services	430	\$250	\$0	\$0	\$0	-100.00%	NA
Vehicles	731	\$18,730	\$9,484	\$9,485	\$0	-100.00%	-100.00%
Improvements Other Than Buildings	715	\$81	\$324	\$161	\$0	-100.00%	-100.00%
Non Operational Total		\$2,315,088	\$2,246,360	\$2,176,572	\$2,286,161	-0.31%	5.03%
Grand Total		\$14,938,966	\$15,600,082	\$16,066,434	\$15,866,873	1.52%	-1.24%